

2011 New Mexico Personal Income Tax (PIT)

QUICK REFERENCE LINE INSTRUCTIONS FOR FORM PIT-1

The Quick Reference Line Instructions for Form PIT-1 provide filers a quick and easy summary of the 2011 New Mexico personal income tax return and are not intended to replace the full instruction set. Depending upon your tax situation and your understanding of the New Mexico tax laws, the quick reference line instructions may require additional explanation. See the section addressing the subject or line item of the full Form PIT-1 Instructions for additional details.

New Mexico's law says every person who has income from New Mexico sources and who is required to file a federal income tax return must file a personal income tax return in New Mexico. This includes non-residents who have income from wages, rents, royalties, businesses, estates...every New Mexico source. Even foreign nationals and persons who reside in states that do not have income taxes must file here when they have a federal filing requirement and have income from any New Mexico source whatsoever.

GETTING STARTED

Prepare your federal return first. Much of the information on your New Mexico return will be the same. Even if you are not required to file a federal return, complete a sample federal return *before* you prepare your New Mexico return. See *Steps for Preparing Your Return* on page 15 of the PIT-1 Instructions.

Everyone who files a New Mexico personal income tax return must complete and file a Form PIT-1, New Mexico Personal Income Tax Return. Depending upon your residency status and your own personal situation other forms and schedules also may be necessary. See *Required Forms and Attachments* on page 6 of the PIT-1 Instructions.

FILLING IN YOUR RETURN

Complete all required information on your form. Do not leave required fields blank.

See "Filling in your tax return" on page 17 of the PIT-1 Instructions.

- **Please leave blank all spaces and boxes that do not apply to you.**
- **Round all numbers and enter only whole dollar amounts; for example, enter \$10.49 as \$10 and \$10.50 as \$11.**
- **Type or print using blue or black ink -- no pencils.**
- **Write your numbers clearly and legibly.**
- **For a loss, place a minus sign (-) immediately to the left of the loss amount. Do not use brackets or parentheses.**

SUMMARY LINE INSTRUCTIONS

Complete the top of page 1 of Form PIT-1. Make sure your name(s), address and social security number(s) are legible, complete and correct. Mark the box above the name-and-address block if your address on Form PIT-1 has changed since your last filing.

If you are filing for a fiscal year, enter at the top of the first page the month and day your tax year began, and the month, day and year that it ended.

Your tax year must match the tax year of your federal return. Do not file short year returns unless allowed by the Internal Revenue Code.

LINE 1. Social Security Number(s), Blind, Over 64, Residency Status and Deceased Taxpayer or Spouse Information

Enter your name and social security number (SSN) and if applicable, the name and social security number of your spouse in exactly the same order as on your federal return. Your spouse's social security number is necessary even if you are "married fil-

ing separately". If you or your spouse do not have an SSN, refer to page 15 of the PIT-1 Instructions for additional requirements.

Indicate your residency status and, if applicable, your spouse's residency status. Enter "R" if a resident, "N" if a non-resident, "F" if a first-year resident and "P" if a part-year resident. See pages 1 and 18 of the PIT-1 Instructions for more information.

Indicate if you or your spouse (if applicable) are 65 years of age or older or blind for federal income tax purposes. The Department at some time may request proof that you or your spouse, if applicable, are blind for federal purposes. Please do not attach the proof to your return.

Mark the appropriate box and enter the date of death (month, day and year) **if the taxpayer or the spouse named on the return before this return was filed.** Include the month, day and year of death. Enter the claimant's name and social security number if the refund must be made payable to the order of a person other than the taxpayer or spouse. See *Representatives of Deceased Taxpayers* on page 3 of the Form PIT-1 Instructions.

LINE 2. Exemptions

Enter the number of exemptions allowed on your federal return for yourself, your spouse if filing a joint return, and your qualifying dependents. New Mexico uses the same definitions and qualifications as the Internal Revenue Service to determine if someone is your dependent.

If you or your spouse were a dependent or qualify as a dependent of another individual for federal income tax purposes, *whether or not* you or your spouse were claimed as a dependent on the other person's federal return, do not count the dependent spouse as an allowable exemption. Add 1 exemption for each dependent claimed on line 5.

LINE 3. Extension of Time to File

Put an "X" in the extension checkbox on line 3 of Form PIT-1 and enter the date the extension expires if you have a federal or New Mexico extension of time to file. It is not necessary to attach a copy of the extension request to your Form PIT-1 if the federal extension was automatic, or you have received approval for a New Mexico extension.

LINE 4. Filing Status, Boxes 1 - 5

Show your filing status by marking an "X" in the box to the left of the filing status. Use the same filing status on your state return that you used on your federal return. If you did not file a federal return, use the filing status that you would have used for federal income tax purposes.

If you put an "X" in box 3 of line 4 Filing Status, *Married Filing Separately*, you must include your *spouse's name* in the address block and your *spouse's social security number* next to the name on line 1.

If you put an "X" in box 4 of line 4 Filing Status, enter the name of the person who qualifies you as head of household if that person is a child and not eligible to be included as a qualified dependent exemption under federal regulations.

LINE 5. Dependents

Enter the *name, social security number and date of birth* of each dependent reported on your federal return. If you have more than five qualifying dependents, enter the additional dependents on Schedule PIT-S.

You must enter the **dependent's date of birth** following the format on the form. To indicate the dependent's date of birth, enter a two-digit month, two-digit day and four-digit year. See page 19 of the PIT-1 Instructions for more information.

Do not file Schedule PIT-S unless the five dependent lines have been filled in on PIT-1, Line 5, and additional lines are needed for qualifying dependent exemptions exceeding five.

LINE 6. Federal Adjusted Gross Income

Enter the federal adjusted gross income as reported on your federal form.

If you filed Federal form:	Enter the amount from:
1040	Line 38
1040A	Line 22
1040EZ	Line 4

LINE 7. Itemized State and Local Income or General Sales Tax

If you itemized your federal deduction amount, enter the amount of state and local income or general sales tax deduction claimed on line 5, federal Form 1040, Schedule A.

A taxpayer who itemizes deductions on the 2011 federal income tax return is required to add back the amount of state and local income or general sales tax deduction claimed on the federal return, but not below the standard deduction amount that you would have qualified for had you not elected or been required to itemize on the federal return. To determine the amount to be entered on line 7, complete the "Worksheet for Computing the Amount on Line 7, Form PIT-1", on page 19 of the PIT-1 instructions.

LINE 8. Additions to Federal Adjusted Gross Income

You must file Schedule PIT-ADJ if you:

- received interest and dividends from federally tax-exempt bonds;
- have a net operating loss;
- had contributions refunded when closing a New Mexico-approved Section 529 college savings plan account;
- had certain contributions rolled out of a New Mexico-approved Section 529 college savings plan account, or
- claimed a charitable deduction on federal Form 1040, Schedule A, for a donation of land to private non-profit or public conservation agencies for conservation purposes from which you were allowed the New Mexico Land Conservation Tax Credit.

See the instructions for lines 1 through 5 on 2011 Schedule PIT-ADJ.

LINE 9. Federal Standard or Itemized Deduction Amount

If you itemized your deductions on your 2011 federal Form 1040, enter on line 9 of Form PIT-1 your allowable federal **itemized deductions** reported on federal Form 1040 line 40. Also mark **checkbox 9a** and **complete line 7**.

If you did not itemize your deductions, enter on Form PIT-1 line 9 the allowable federal **standard deduction** from federal Form 1040 line 40, or 1040A line 24.

Check box 9a only if you itemized your deductions on federal Form 1040, line 40.

If you claim a charitable deduction in your federal itemized deductions on federal Form 1040, Schedule A, for a donation of land to private non-profit or public conservation agencies for conservation purposes from which you were approved for the New Mexico Land Conservation Tax Credit, you must add back the charitable deduction amount included in your itemized deductions on your federal Form 1040, Schedule A. Add the charitable deduction amount on line 4, Schedule PIT-ADJ.

Filers of federal Form 1040EZ should enter the amount from Form 1040EZ, line 5. That amount includes both your standard deduction and your dependency exemption, so you will not have an entry on line 10 of New Mexico Form PIT-1. See line 10 below.

LINE 10. Federal Exemption Amount

Enter on line 10 the federal exemption amount from line 42 of the federal Form 1040, or the amount from line 26 of federal Form 1040A. If you filed federal Form 1040EZ, leave line 10 blank -- your deduction for personal exemptions is included in the amount on line 9.

LINE 11. New Mexico Low- and Middle-Income Tax Exemption

A New Mexico income tax exemption is allowed for individuals who are low- and middle-income taxpayers. All taxpayers, including residents, part-year residents, first-year residents, or non-residents may claim this exemp-

tion in full. The maximum is \$2,500 for each qualified exemption for federal income tax purposes. The amount varies according to filing status and adjusted gross income. To claim the exemption, the amount on line 6, Form PIT-1 **must be equal to or less than:**

- \$36,667, if single;
- \$27,500, if married filing separate, or
- \$55,000, if married filing joint, qualified widow(er), or head of household.

Use the worksheet on page 21 of the PIT-1 instructions to compute the New Mexico low- and middle-income tax exemption.

LINE 12. Deductions/Exemptions from Federal Adjusted Gross Income
File Schedule PIT-ADJ if:

- you have interest income on New Mexico state and local bonds;
- you have a New Mexico net operating loss carryover;
- you have interest income from U.S. government securities;
- you have railroad retirement income not taxable by New Mexico;
- you or your spouse, or both, are members of an Indian nation, tribe or pueblo and your income was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that reservation, tribe or pueblo;
- you or your spouse -- or both -- are age 100 or over **and** you are not dependents of another taxpayer;
- you or your spouse -- or both -- are age 65 or over or blind **and** your adjusted gross income is not over \$51,000 for a joint return, \$28,500 for a single taxpayer, or \$25,500 for married taxpayers filing separately;
- you have a New Mexico Medical Care Savings Account;
- you contribute to a New Mexico-approved Section 529 college savings plan;
- you have net capital gains for which you can claim a deduction of up to \$1,000, or 50% of your net capital gains, whichever is greater;
- you have military wages or salary from active duty service;
- you or your spouse -- or both --

are age 65 or over and you have unreimbursed or uncompensated medical care expenses of \$28,000 or more for yourself, your spouse or dependents;

- you, your spouse or dependents have expenses related to donating human organs for transfer to another person;
- you received a reimbursement from the New Mexico National Guard Service Member's Life Insurance Reimbursement Fund, or
- you were required to include in your federal adjusted gross income taxable refunds, credits or offsets of state and local income tax (Form 1040, line 10).

See the instructions for lines 6 through 20 on 2011 Schedule PIT-ADJ.

LINE 13. Medical Care Expense Deduction

Any taxpayer who files a New Mexico PIT-1 Personal Income Tax Return, including out-of-state residents with income tax responsibility to New Mexico, may claim a deduction for medical care expenses paid during the tax year for medical care of the taxpayer, the taxpayer's spouse or a dependent. Use the worksheet and the instructions beginning on page 22 of the PIT-1 Instructions to determine the deduction amount that you enter on line 13, Form PIT-1. **Important: You must complete both lines 13 and 13a or your deduction will be denied.**

LINE 13a. Unreimbursed and Uncompensated Medical Care Expenses

Enter the qualifying unreimbursed and uncompensated medical care expenses used to compute the medical care expense deduction on line 13, Form PIT-1. See the instructions to determine qualifying expenses.

LINE 14. New Mexico Taxable Income

Add lines 6, 7 and 8 and subtract the total from the sum of lines 9, 10, 11, 12 and 13. Enter zero if negative. This is your New Mexico taxable income.

LINE 15. New Mexico Tax

Calculate your tax. Use either the rate tables beginning on page 1T of the

PIT-1 Instructions or Schedule PIT-B. **MAKE SURE** you use the taxable income amount on line 14 when computing your tax using the rate tables.

Complete Schedule PIT-B to calculate your tax if you have income from sources inside and outside New Mexico.

If you qualify to file Schedule CC, *Alternative Tax Schedule*, then enter only the amount from line 3 of Schedule CC, on line 14. Schedule CC is to be used by taxpayers who:

- have no business activities in New Mexico other than sales,
- do not own or rent real estate in New Mexico, and
- have annual gross sales in or into New Mexico of \$100,000 or less.

Line 15a. New Mexico Tax Computation Indicator

On line 15a, mark the checkbox "**R**" if you used the rate tables, or "**B**" if you used the Schedule PIT-B to compute your tax.

Non-resident taxpayers who elect to compute tax on **gross** royalty income under \$5,000 using special procedures instead of filing a complete Form PIT-1 and Schedule PIT-B, enter the **gross** royalty income from New Mexico sources on line 14, and enter a "**Y**" in box 15a of Form PIT-1, instead of entering an "**R**" or a "**B**". Compute the tax by applying the **gross** royalty income to the tax rate tables. Then follow the instructions for lines 19 and 20, and lines 23 through 38. Also see *Royalty Income of Non-residents* on page 3 of the PIT-1 instructions.

LINE 16. Tax on Lump-Sum Distributions

If you received a lump-sum payment and are using the federal special ten-year tax option on federal Form 4972, see the full instruction set to compute your New Mexico averaged tax. You are not eligible to use the New Mexico averaging method if you did not use the federal averaging methods available on federal Form 4972.

Use the worksheet on page 24 of the PIT-1 Instructions to compute your New Mexico averaged tax.

NOTE: If you used Schedule PIT-B to calculate New Mexico tax liability on line 15 and also used the federal special tax option and New Mexico averaging methods to calculate tax on a lump-sum distribution on line 16, DO NOT add line 16 when completing line 19, Form PIT-1 as instructed. Instead subtract the sum of lines 17 and 18 from the amount entered on line 15. Skip line 16. Line 16, Form PIT-1 should not be added when completing line 19, Form PIT-1 because the New Mexico portion of line 16 is included in line 15.

LINE 17. Credit for Taxes Paid to Another State

A **resident** of New Mexico who must pay personal income tax to another state on income that is also taxable in New Mexico may take a credit against New Mexico tax for tax paid to the other state. If you qualify, see page 25 of the PIT-1 Instructions.

LINE 18. Non-refundable Credits

File Schedule PIT-CR if you are eligible to claim one or more of the following non-refundable credits or you are claiming any film production tax credit against the tax due on your return:

- Cultural Properties Preservation Credit;
- Business Facility Rehabilitation Credit;
- Rural Job Tax Credit;
- Technology Jobs Tax Credit;
- Electronic Card-Reading Equipment Tax Credit;
- Job Mentorship Tax Credit;
- Land Conservation Incentives Credit;
- Affordable Housing Tax Credit;
- Solar Market Development Tax Credit;
- Blended Biodiesel Fuel Tax Credit;
- Sustainable Building Tax Credit;
- Angel Investment Credit;
- Rural Health Care Practitioners Tax Credit;
- Agricultural Water Conservation Tax Credit;
- Advanced Energy Tax Credit;
- Geothermal Ground-Coupled Heat Pump Tax Credit;

- Agricultural Biomass Tax Credit, or
- Film Production Tax Credit (applied to tax due).

See the instructions for lines 1 through 18, Schedule PIT-CR.

LINE 19. Net New Mexico Income Tax

Add lines 15 and 16, then subtract the sum of lines 17 and 18. This amount cannot be less than zero.

If you used Schedule PIT-B to calculate New Mexico tax liability on line 15 and also used the federal special tax option and New Mexico averaging methods to calculate tax on a lump-sum distribution on line 16, DO NOT add line 16 when completing line 19, Form PIT-1. Instead, subtract the sum of lines 17 and 18 from line 15. See the instructions for line 16 for more information.

LINE 21. Rebates and Credits

Complete and attach Schedule PIT-RC if you claim any of the special New Mexico rebates or refundable credits.

- Low Income Comprehensive Tax Rebate;
- Property Tax Rebate (for low-income persons 65 or older);
- Additional Low Income Property Tax Rebate for Los Alamos or Santa Fe County residents;
- Child Day Care Credit;
- Refundable Medical Care Credit for Persons 65 Years of Age or Older;
- Special Needs Adopted Child Tax Credit, or
- Renewable Energy Production Tax Credit.

LINES 22 and 22a. Working Families Tax Credit

Enter the amount of Earned Income Credit (EIC) reported on your 2011 federal Form 1040, 1040A, or 1040EZ on line 22a, Form PIT-1. Multiply the amount on line 22a by 10% (.10) and enter the result on line 22. *Important: You must complete both lines 22 and 22a, or the credit will be denied.*

An individual who was a New Mexico resident during any part of 2011 and who files a New Mexico personal income tax return may claim a credit in an amount equal to ten percent of the EIC for which that individual is eligible

for the same tax year. An individual who qualified for the working families tax credit may receive a refund if the credit exceeds the income tax liability for the tax year of the claim.

The EIC is a refundable federal income tax credit for low income working individuals and families. The credit reduces the amount of federal tax you may owe and may increase your refund from the IRS. To see if you may claim the credit, read the rules in the federal 1040, 1040A or 1040EZ tax packages or see IRS Publication 596. You may also read about the EIC credit on the IRS web site at www.irs.gov and download the publication there.

LINE 23. New Mexico Income Tax Withheld

Enter the total of all New Mexico income tax withheld as shown on your annual withholding statements, Form(s) W-2, W-2G, 1099, 1099-R, or 1099-MISC other than income from oil and gas proceeds. Include a copy of the forms with your PIT-1. Do not include income tax withheld from a pass-through entity or from oil and gas proceeds.

A payment for gross receipts tax, withholding tax, compensating tax or any other type of tax due to the State of New Mexico, is not a payment towards your personal income tax liability. Do not include these payments as "tax withheld", "estimated" or "other" payments on your personal income tax return.

LINE 24. New Mexico Income Tax Withheld From Oil and Gas Proceeds

Enter the total of all New Mexico income tax withheld from oil and gas proceeds as shown on your annual withholding statements, 1099-MISC and RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*. Be sure to include a copy of the forms with your Form PIT-1. See page 26 in the PIT-1 Instructions for more information.

LINE 25. New Mexico Income Tax Withheld From a Pass-Through Entity

Enter the total New Mexico income tax withheld from the net income of

pass-through entities as shown on your annual withholding statements, and Form RPD-41359, *Annual Statement of Pass-Through Entity Withholding*. Include a copy of the form(s) with your PIT-1.

An entity that has had tax withheld cannot pass a withholding statement directly to its owners, members, partners or beneficiaries. The entity must file and report the tax withheld on its New Mexico income tax or annual information return, then may pass the tax withheld to another entity by issuing the owner, member, partner or beneficiary an annual withholding statement.

LINE 26. 2011 Estimated Income Tax Payments

Enter the total of New Mexico estimated tax payments made for 2011 as shown in your records. Include your last installment even if you pay it in 2012. Also be sure to include any 2010 overpayments you applied to your 2011 estimated taxes. **Important:** Do not include any extension payments made with Form PIT-EXT or return payments made with Form PIT-PV. Report extension and return payments on Line 27. Report only overpayments from prior year returns and estimated payments made with Form PIT-ES.

If any estimated payments were made using different name(s) or social security number(s), attach a schedule to your return showing how each estimated payment was made.

LINE 27. Other Payments

Enter the total payments made toward the 2011 personal income tax liability not included on line 26. Include return payments made with Form PIT-PV, and extension payments using Form PIT-EXT. Include payments made through the Department's Internet web site using the PIT-PV or PIT-EXT option.

NOTE: Do not include on line 27 payments you attach to the return or payments submitted after the return was filed.

LINE 28. Total Payments and Credits

Add lines 21 through 27. Enter the total here.

LINE 29. Tax Due/Amount You Owe

If line 20 is greater than line 28, the difference is the amount of tax you owe. Enter the difference on line 29, Form PIT-1.

LINE 30. Penalty on Underpayment of Estimated Tax

Enter the amount of penalty on underpayment of estimated tax that you owe. You may leave this line blank if you owe underpayment of estimated personal tax penalty and you wish the Department to compute the penalty for you. The Department will send you a bill or if a refund is due, will reduce your refund by the amount of the penalty due. NOTE: Effective January 1, 2008, the rate used to compute penalty on underpayment of estimated tax is subject to change quarterly.

If you wish to compute your underpayment of estimated tax penalty, see the instructions for PIT-ES, *Estimated Personal Income Tax Payment Voucher*.

LINE 31. Special Method Allowed for Calculation of Underpayment of Estimated Tax Penalty

If you owe penalty for underpayment of estimated personal income tax using the standard method of computing the penalty **and** you qualify for a special penalty calculation method, enter 1, 2, 3, 4 or 5 in the box on line 31 on Form PIT-1 to indicate the method you elect to use to calculate your underpayment penalty and attach Form RPD-41272, *2011 Calculation of Estimated Personal Income Tax Underpayment Penalty*.

Leave the box blank if you do not qualify for a special method of computing the underpayment of estimated tax penalty. Also leave the box blank if you do not owe estimated tax using the standard method of computing the underpayment of estimated tax penalty. You must mark line 31 to indicate the special method used. You must also attach Form RPD-41272 to your 2011 New Mexico Personal Income Tax Return to be allowed the special penalty calculation.

LINE 32. Penalty

Add penalty if you file late and owe tax, or you do not pay the tax on or before the date the return is due. Calculate

the penalty by multiplying the unpaid amount due on line 29 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. If you wish the Department to compute the penalty for you, leave the line blank.

LINE 33. Interest

Add interest if you do not pay the income tax due on or before the original due date of your return even if you receive an extension of time to file. The formula for calculating daily interest is:

Tax due x daily interest rate for the quarter x number of days late = interest due.

If you wish the Department to compute the interest for you, leave the line blank. See page 27 of the PIT-1 Instructions for more information. The interest rate changes quarterly. The annual and daily interest rate for each quarter is posted on our web site at www.tax.newmexico.gov/Individuals/Pages/Penalty-and-Interest-Rates.

LINES 35 through 38. Overpayment and Refund

If line 20 is less than line 28, you have an overpayment. Enter the difference. If you have penalty or interest due from lines 30, 32 or 33, reduce the overpayment by the sum. If you do not wish to compute any penalty or interest due, enter the difference. The Department will reduce your overpayment by the amount of penalty and/or interest computed.

Your overpayment can be:

- used for voluntary fund contributions (enter on line 36). See Schedule D, *New Mexico Voluntary Contributions Schedule*, or
- applied to your 2012 estimated tax (enter on line 37), or
- refunded to you (enter on line 38), or
- any combination of these.

Check the figures on your return and on the attachments.

Sign and date your return at the bottom of page 2 of Form PIT-1. If you are married and filing a joint return,

both spouses must sign it. **Include your telephone number and e-mail address.**

Paid preparers must sign your return. Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's signature section of the return. The preparer may sign it by hand or any other method of electronic signature acceptable to the IRS. See page 30 of the PIT-1 Instructions for more information.

If mailing payment with your return, complete the PIT-PV Payment Voucher. Put your social security number and the tax year on your check.

The Department receives a large amount of payment vouchers **WITHOUT** the check or money order. Please ensure you only submit a payment voucher if a payment is attached.

SUBMIT ONLY HIGH-QUALITY PRINTED, ORIGINAL FORMS TO THE DEPARTMENT.

Payment vouchers are processed through high-speed scanners and a quality form ensures your payment

is processed accurately. Please follow these instructions for preparing the payment voucher. Do not cut the bottom portion of the payment voucher except where indicated. Do not photocopy. When printing the voucher from the Internet or a software product, the printer setting "Page Scaling" should be set to 'none' to prevent resizing. If the payment voucher has a scanline, do not write in the area around the scanline. A scanline is located within the bottom 1-1/2" of the voucher.

Mail refund returns and returns **without** a payment attached to:

NM Taxation and Revenue Dept.
P O Box 25122
Santa Fe, NM 87504-5122

Mail returns **with** a payment attached to:

NM Taxation and Revenue Dept.
P O Box 8390
Santa Fe, NM 87504-8390

You may pay by electronic check through the Internet at no charge. Di-

rections are available on the web site, www.tax.newmexico.gov. Click on "Online Services".

You may also pay by using a Visa, MasterCard, American Express or Discover credit card. A convenience fee of 2.49% is charged to reimburse the state for fees the credit card companies charge the State of New Mexico. The fee is calculated on the amount of the transaction.

Checklist - Complete the Filing Checklist on page 32 of the PIT-1 Instructions. **Assemble your return (and Payment Voucher if your return shows tax due) as shown** on page 31 of the PIT-1 Instructions.

NOTE: Do not use staples or tape to assemble your return.

If you are not electronically filing your return, **mail your return** and attachments to the address on Form PIT-1, page 2, or as instructed above. Submit only original, official state forms. **Keep a copy of your original return and attachments.**

*The Department encourages all taxpayers to file electronically.
Electronic filing is fast and secure. It provides the fastest
turnaround for a refund and saves tax dollars,
costing less to process than a paper return.*